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holding that the exemption applies only within the exact words of the statute. *Wygant v. Smith*, 2 Lans. (N. Y). 185; *Knabb v. Drake*, 23 Pa. St. 489; *Mann v. Kelsey*, 71 Tex. 609, 12 S. W. 43, 10 Am. St. Rep. 800; *Kirby v. Giddings*, 75 Tex. 679, 13 S. W. 27; *Executor of Doane v. Doane*, 46 Vt. 485; *Moursund v. Priess*, 84 Tex. 554, 19 S. W. 775.

GARNISHMENT—WAIVER OF DEFECT IN WRIT.—Pye sued the Gilbert Book Company, et al., and summoned The Park Bank and Trust Company as garnishee. The writ of garnishment was defective in that the date upon which the garnishee was required to answer had been omitted. Notwithstanding this irregularity, the garnishee appeared and answered and judgment was rendered that it pay over to the plaintiff the amount which it owed to the Gilbert Book Company. The Gilbert Book Company now ask that this judgment be set aside on the ground that the defective service and the subsequent appearance and answer of the garnishee did not give the court jurisdiction of the property of a defendant who had been served only by publication. *Held*, that the garnishee cannot waive irregularities in service so as to give the court jurisdiction of the funds sought to be attached. *Gilbert Book Co. et al. v. Pye* (1906), — Tex. —, 95 S. W. Rep. 8.

The question of how far service may be waived by the garnishee and make a valid attachment is one of considerable difficulty. One line of cases holds that the statutory steps must be strictly followed, and no action on the part of a garnishee can make an irregular attachment valid. The reason given is that garnishment is a harsh remedy in derogation of the common law, and the defendant is entitled to have the statutory steps closely followed before his property shall be appropriated. *Harrell v. The Cattle Co.*, 73 Tex. 612, 11 S. W. 863; *Elder v. Hasche*, 67 Wis. 653, 31 N. W. 58; *McCormick Harvesting Company v. James*, 84 Wis. 600; *Steen v. Norton*, 45 Wis. 417; *Phoenix Bridge Co. v. Street*, 9 Okl. 422; *Nelson v. Sanborn*, 64 N. H. 310; *State of Nebraska v. Austrian, Wise & Co.*, 37 Neb. 631; *Epstein v. Salorgne*, 6 Mo. App. 352; *Gates v. Tusten*, 89 Mo. 13; *Hathorn v. Robinson*, 98 Me. 334; *Phelps & Co. v. Boughton*, 27 La. Ann. 592; *Shindler v. Smith*, 18 La. Ann. 476; *Wiley v. Cohn*, 63 Fed. 759; *H. B. Claflin Co. v. Bretzfelder*, 69 Ark. 271, 62 S. W. 905; *Hebel v. Amazon Ins. Co.*, 33 Mich. 400; *Raymond v. The Rockland Co.*, 40 Conn. 401; *City of Sherman v. Shobe*, 94 Tex. 126, 58 S. W. 949. On the other hand there is a line of cases which allows a greater latitude in garnishment proceedings. Instead of looking at the process as a harsh remedy against the debtor, they look at it rather as a just protection to the creditor. Consequently they allow the garnishee to waive all irregularities in service, and, if he appears and answers, allow the attachment to be good. *Dittenhoefer v. Coeur D'Alene Clothing Co.*, 4 Wash. 519; *Cahoon v. Morgan*, 38 Vt. 234; *Moody v. Alter*, 12 Heis. (Tenn.) 142; *Miller v. O'Bannon*, 4 Lea (Tenn.) 398; *Reynolds v. Collins*, 78 Ala. 94; *Paducah Lumber Co. v. Langstaff*, 5 Ky. Law Rep. 110; *Tennent Stribbling Co. v. Hargardine McKittrick Co.*, 58 Ill. App. 368; *Dooley v. Miles*, 101 Ga. 797, 29 S. E. 118; *Coffee v. Haynes*, 124 Cal. 561, 57 Pac. 482, 71 Am. St. Rep. 99.